

## Purpose of Hearing

Your BTA hearing furnishes the Board with the foremost opportunity to obtain the necessary and best information available toward deliberating and issuing its final decision. Several related points are discussed below:

- , **The Record.** The Board, as an administrative hearing body, is responsible for developing a complete and accurate record. This is largely accomplished through the information gathered at hearing.
- , **Fair Hearing.** A fair and just decision is rendered only after an opportunity to be heard has been properly offered.
- , **Written Decision.** A just decision is supported by the record and law, and is based on the best evidence available. Final decisions are not issued at hearing.
- , **Due Process** is an orderly and law-guided process to enforce and protect a person's rights and property.



## Hearing Procedure

A hearing officer will open the hearing with instructions and preliminary comments for the record. All participating individuals introduce themselves and participants are typically sworn in together. The entire hearing is tape recorded as required by law.

The appellant (the party that is appealing) presents its case first, i.e., the evidence and any legal argument it wishes the Board to consider. The hearing officer insures there are no undue interruptions. At the conclusion of appellant's presentation, the opposing party has an opportunity to ask questions.

The respondent (the party responding to the appeal) then presents its case with the same opportunity for questions afterwards. The hearing officer will occasionally ask questions or clarify information for the record as well.

Each party may make a brief closing statement, with the appellant going first, respondent second, and the appellant having the opportunity for a final rebuttal statement. The hearing officer may require closing arguments by written brief in conjunction with, or in place of, closing arguments.

Most Board hearings take 1 to 2 hours to complete and involve about 3-5 people.



## Exhibits

The parties may wish to present exhibit-type information to the Board. Photographs, reports, letters, logs, receipts, written materials, video tapes, maps, and spreadsheets are all examples of exhibits.

Exhibits should be clearly titled, the pages numbered as appropriate, and indicate the party who prepared the exhibit. An 8.5x11 inch size is preferable. A full copy of all documents such as letters, reports or appraisals should be provided if available.

The hearing officer will describe exhibits for the record and mark them at hearing for future reference.

Three (3) copies of all exhibits should be brought to the hearing: one for the appellant, one for the respondent, and one for the official record and hearing officer's use.

De novo. The hearing before the Board of Tax Appeals is *de novo*, meaning the process of gathering information is starting over again. Please be prepared to present all exhibits and even testimony that may have been previously submitted to the County Board of Equalization or the State Tax Commission. New evidence and legal argument may also be presented.



## Important - Please Read

This brochure is only a general outline concerning hearing procedures before the Board. Ultimately the hearing officer will conduct and preside over the hearing as he or she sees legally proper. This brochure is not intended to discuss all aspects of the hearing or to provide legal counsel. It is your obligation to be informed and prepared for the hearing. You should do all you can to acquaint yourself with the procedures and relevant law and to thoroughly prepare your case for hearing.

## For more information

Other brochures are available from the Board including “What is The State Board of Tax Appeals” and “Frequently Asked Questions.” Parties to an appeal receive various instructions and other materials after a perfected appeal is filed. The Board of Tax Appeals has a Web location at:

**bta.idaho.gov**

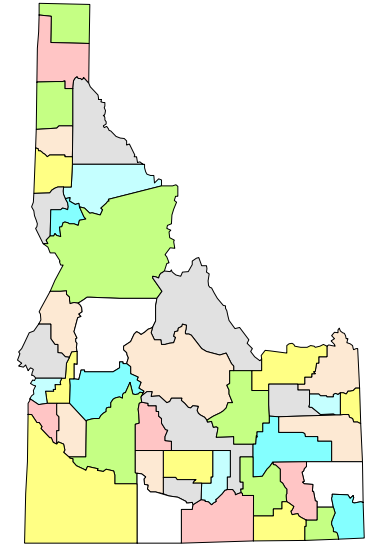
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# Hearing Procedures

*State Board of Tax Appeals*



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